GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to APGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4) – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 160 Dated: 21-05-2020
Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, Dt.22.6.2017.
3) G.O.Ms.No.143, Revenue (CT-II) Department, Dt.15-05-2020.
4) Notification No.30/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:03-04-2020.
5) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:13 -04-2020.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:21-05-2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the third day of April, 2020.

AMENDMENT

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

"Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020".

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

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"Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED BY ORDER //

SECTION OFFICER